

**Summary of Funding Sources By Fund
Fiscal Year 2006 Budget**

General Fund

Revenue:			
Local	96,599,611		
State and Federal	4,556,928		
Other	<u>1,314,370</u>	102,470,909	
Estimated Fund Balance - FY2005		<u>17,147,523</u>	119,618,432

Special Revenue Funds

Revenue:			
Local	122,513		
State and Federal	<u>4,752,570</u>	4,875,083	
Estimated Fund Balance - FY2005		<u>80,950</u>	4,956,033

Debt Service Funds

Revenue:			
Local	155,257		
Other	<u>20,800,000</u>	20,955,257	
Estimated Fund Balance - FY2005		<u>-</u>	20,955,257

Capital Project Funds

Revenue - Local	65,000		
Estimated Fund Balance - FY2005		<u>(399,363)</u>	(334,363)

Other Funds

Revenue - Local	926,000		
Estimated Fund Balance - FY2005		<u>6,427,831</u>	7,353,831

Internal Service Fund

Revenue:			
Local	2,659,870		
Other	<u>40,000</u>	2,699,870	
Estimated Fund Balance - FY2005		<u>3,359,749</u>	6,059,619

Enterprise Funds

Revenue - Local	17,798,612		
Estimated Fund Balance - FY2005		<u>70,555,620</u>	88,354,232

School Funds

Revenue:			
Local	50,000		
State and Federal	66,292,214		
Other	<u>1,445,800</u>	67,788,014	
Estimated Fund Balance - FY2005		<u>(141,172)</u>	<u>67,646,842</u>

Total All Funding Sources

314,609,883

Estimated Fund Balance - FY2006

General Fund	(17,147,523)		
Special Revenue Funds	1,400		
Debt Service Funds	(168,500)		
Capital Project Funds	195,578		
Internal Service Fund	(3,181,236)		
Enterprise Funds	(72,121,314)		
Other Funds	(5,174,831)		
School Funds	<u>(33,828)</u>		<u>(97,630,254)</u>

Total Revenues and Fund Balances Applied to FY2006

216,979,629

**Summary of Expenditures/Expenses By Fund
Fiscal Year 2006 Budget**

General Fund

Total Expenditures	102,470,909	
Interfund Transfers:		
Special Revenue Funds	(1,407,610)	
Debt Service Funds	(7,700,191)	
Capital Project Funds	(1,679,535)	
Other Funds	(1,415,000)	
Enterprise Funds	(2,552,000)	
School Funds	<u>(37,175,901)</u>	<u>(51,930,237)</u>
Total Expenditures Less Interfund Transfers		50,540,672

Special Revenue Funds

Total Expenditures	6,365,043	
Interfund Transfers - Other Funds	<u>(1,200)</u>	
Total Expenditures Less Interfund Transfers		6,363,843

Debt Service Funds

Total Expenditures	29,817,477	
Interfund Transfers - Capital Project and School Funds	<u>(20,800,000)</u>	
Total Expenditures Less Interfund Transfers		9,017,477

Capital Project Funds

Total Expenditures	6,440,750	
Interfund Transfers	<u>-</u>	
Total Expenditures Less Interfund Transfers		6,440,750

Other Funds

Total Expenditures	3,624,000	
Interfund Transfers - Capital and Debt Service Funds	<u>(1,700,000)</u>	
Total Expenditures Less Interfund Transfers		1,924,000

Internal Service Fund

Total Expenses	2,878,383	
Interfund Transfers - Other Funds	<u>(3,700)</u>	
Total Expenses Less Interfund Transfers		2,874,683

Enterprise Funds

Total Expenses	18,784,918	
Interfund Transfers - Other Funds	<u>(25,100)</u>	
Total Expenses Less Interfund Transfers		18,759,818

School Funds

Total Expenditures	121,788,915	
Interfund Transfers - Debt Service Funds	<u>(730,529)</u>	
Total Expenditures Less Interfund Transfers		<u>121,058,386</u>

Total Expenditures/Expenses - FY2006		<u><u>216,979,629</u></u>
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**Summary of Funding Sources By Type
Fiscal Year 2006**

Description	FY2004 Actual Revenues	FY2005 Original Revenues	FY2005 Estimated Revenues	FY2006 Adopted Revenues
Property Taxes	60,746,642	66,323,628	66,323,628	69,761,515
Other Local Taxes	20,306,784	20,643,171	21,493,171	24,342,756
Permits, Fees and Regulatory Licenses	702,955	701,710	701,710	764,989
Fines and Forfeitures	286,847	185,800	185,800	292,225
Use of Money and Property	928,360	1,207,100	1,207,100	1,212,900
Charges for Services	13,267,421	14,791,165	14,791,165	14,191,490
Fiscal Agent Fees & Administration	148,510	140,800	140,800	146,800
Miscellaneous	2,662,324	1,272,525	1,285,818	1,304,382
Recovered Costs	272,135	301,746	301,746	368,094
State	50,670,601	57,371,020	58,653,869	61,289,332
Federal	22,079,754	16,411,286	17,396,351	14,312,380
Other Sources	<u>99,202,460</u>	<u>54,885,181</u>	<u>66,768,214</u>	<u>104,782,648</u>
Total	271,274,793	234,235,132	249,249,372	292,769,511
Transfers	<u>(75,010,160)</u>	<u>(51,203,216)</u>	<u>(51,897,216)</u>	<u>(75,190,766)</u>
Total - Net	<u>196,264,633</u>	<u>183,031,916</u>	<u>197,352,156</u>	<u>217,578,745</u>
Projected Fund Balance, beginning		122,225,510	122,225,510	97,031,138
Projected Fund Balance, ending		<u>(119,218,264)</u>	<u>(97,031,138)</u>	<u>(97,630,254)</u>
		<u>186,039,162</u>	<u>222,546,528</u>	<u>216,979,629</u>

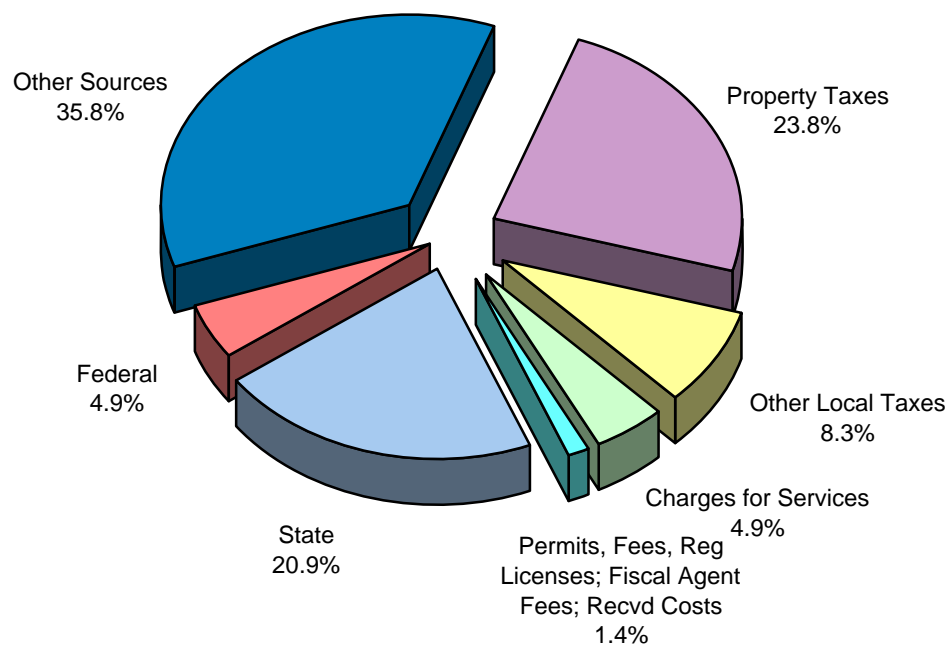
Summary of Expenditures/Expenses by Function
Fiscal Year 2006

Description	FY2004 Actual Expenditures/ Expenses	FY2005 Original Expenditures/ Expenses	FY2005 Estimated Expenditures/ Expenses	FY2006 Adopted Expenditures/ Expenses
General Administration	1,512,404	1,846,841	1,858,628	1,843,011
Judicial Administration	1,918,260	2,157,237	2,176,865	2,300,781
Public Safety	18,051,640	20,443,886	20,760,553	22,035,342
Environmental & Development Services	3,950,084	3,871,550	3,873,539	4,257,748
Finance & Planning	5,893,774	7,087,556	7,087,556	7,532,761
Education & Educational Services	39,259,847	42,624,666	42,659,869	45,578,070
Human Services	2,222,639	2,308,474	2,308,474	2,394,169
General Services	4,863,952	5,522,553	5,522,553	5,802,754
Community Services	2,302,164	2,639,048	2,647,938	2,886,376
Capital Outlay	5,358,993	4,594,166	4,594,166	5,440,991
Non-Departmental	1,842,738	2,168,040	2,156,253	2,398,906
Social Services	4,592,779	5,089,903	5,379,808	5,105,033
Law Library	6,526	8,000	8,000	8,250
Children's Services	1,179,843	1,367,571	1,447,712	1,251,760
Fire and Rescue Debt Service Fund	18,289,440	928,685	928,685	1,981,281
School Debt Service Fund	9,602,228	5,888,570	5,888,570	22,593,529
Public Facilities Debt Service Fund	3,986,816	437,717	437,717	5,242,667
Stormwater Management Fund	441,062	308,011	3,790,155	313,656
Yorktown Capital Improvements Fund	4,969,740	8,518,940	17,495,532	87,094
County Capital Fund	9,790,839	3,049,000	12,073,967	6,040,000
Workers' Compensation Fund	264,787	478,000	478,000	478,000
Tourism Fund	2,350,214	1,097,000	1,844,299	2,096,000
Revenue Stabilization Reserve Fund	-	-	-	1,050,000
Vehicle Maintenance Fund	2,203,956	2,371,930	2,534,418	2,878,383
Solid Waste Management Fund	13,070,207	4,430,326	4,449,627	3,743,860
Water Utility Fund	430,429	487,777	487,777	487,319
Sewer Utility Fund	5,212,010	4,963,517	5,738,109	5,069,427
Water and Sewer Extension Fund	2,965,418	4,693,185	13,776,614	9,484,312
School Operating Fund	85,665,954	96,760,229	96,760,229	104,413,915
School Construction Fund	8,138,698	1,100,000	5,278,131	17,375,000
Total	260,337,441	237,242,378	274,443,744	292,170,395
Transfers	(75,010,160)	(51,203,216)	(51,897,216)	(75,190,766)
Total - Net	185,327,281	186,039,162	222,546,528	216,979,629

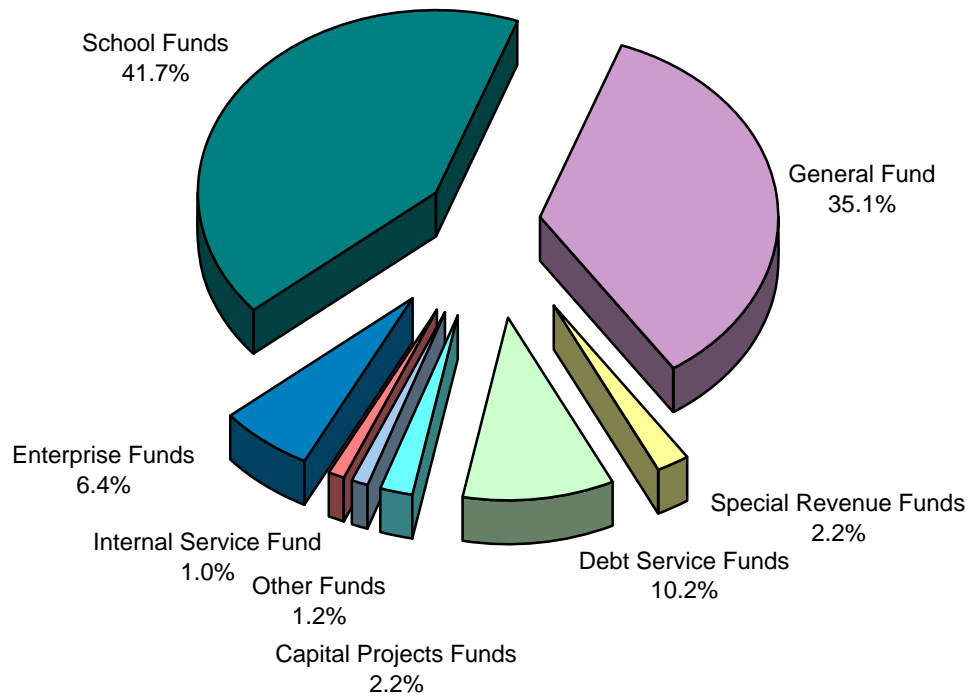
**Summary of Expenditures/Expenses by Type
Fiscal Year 2006**

Description	FY2004 Actual Expenditures/ Expenses	FY2005 Original Expenditures/ Expenses	FY2005 Estimated Expenditures/ Expenses	FY2006 Adopted Expenditures/ Expenses
Personnel Services	105,057,828	119,397,656	119,066,936	129,037,490
Contractual Services	10,609,126	11,493,544	11,987,465	12,437,438
Internal Services	2,182,609	2,277,761	2,277,761	2,645,264
Other Charges	10,365,763	11,404,290	11,349,713	10,819,395
Materials & Supplies	5,657,516	5,966,786	6,010,919	6,573,068
Leases & Rentals	370,611	397,900	426,900	471,615
Capital Outlay	38,801,673	21,623,528	56,574,159	38,945,301
Grants	412,767	191,900	615,320	233,563
Donations/Contributions	4,070,330	4,246,984	5,209,678	5,775,062
Chargeouts	(328,700)	(427,155)	(238,291)	(437,155)
Transfers Out	75,010,160	51,203,216	51,897,216	75,190,766
Economic Development	-	250,000	250,000	250,000
Contingency	-	300,000	300,000	300,000
Debt Service	<u>8,127,758</u>	<u>8,915,968</u>	<u>8,715,968</u>	<u>9,928,588</u>
Total	260,337,441	237,242,378	274,443,744	292,170,395
Transfers	<u>(75,010,160)</u>	<u>(51,203,216)</u>	<u>(51,897,216)</u>	<u>(75,190,766)</u>
Total - Net	<u>185,327,281</u>	<u>186,039,162</u>	<u>222,546,528</u>	<u>216,979,629</u>

**YORK COUNTY
REVENUES
FY2006**



**YORK COUNTY
EXPENDITURES/EXPENSES
FY2006**



Summary of Total Entity Positions

		<u>Prior FY2004</u>	<u>Current FY2005</u>	<u>Budget FY2006</u>
General Fund	Fund 10			
Board of Supervisors	10111	1.00	1.00	1.00
County Administration	10121	3.75	3.75	3.75
Public Information & Community Relations	10122	4.00	4.00	4.00
Video Services	10123	4.00	4.00	4.00
County Attorney	10124	3.50	3.50	3.50
General Registrar's Office	10131	3.50	3.75	3.75
Circuit Court	20211	1.50	1.50	1.50
Clerk of the Circuit Court	20214	14.00	14.00	14.00
Commonwealth's Attorney	20221	10.00	10.00	10.00
Victim-Witness Assistance Program	20222	2.50	2.50	2.50
Domestic Violence Program	20223	0.50	1.00	1.00
General Operations	30311	10.50	10.50	11.50
Law Enforcement	30312	48.00	48.00	50.00
Investigations	30313	13.50	13.50	14.50
Civil Operations/Court Security	30314	18.50	18.50	18.50
School Resource Officers	30316	4.00	4.00	4.00
Fire & Life Safety Administration	30320	2.00	2.00	2.00
Fire & Rescue Operations	30321	111.00	123.00	123.00
Technical Services & Special Operations	30322	3.00	4.00	4.00
Prevention	30323	3.00	3.00	3.00
Animal Control Bureau	30352	3.00	3.00	3.00
Emergency Management	30355	1.00	1.00	1.00
Communications	30356	15.00	18.00	21.00
Radio Maintenance	30357	4.00	4.00	2.00
Wireless 911 Services	30358	2.00	2.00	2.00
Environmental & Development Svcs Admin.	40119	2.00	2.00	2.00
Building Regulation	40341	12.00	12.00	13.00
Stormwater Maintenance	40446	3.80	3.80	3.80
Stormwater Management	40447	3.75	4.75	4.75
Mosquito Control	40512	12.50	12.50	16.50
Development & Compliance	40816	9.00	10.00	10.00
Financial & Management Svcs Admin.	50119	3.00	2.00	2.00
Computer Support Services	50121	14.50	14.50	14.50
Human Resources	50122	5.50	5.50	5.50
Budget & Financial Reporting	50124	3.75	3.75	3.75
Fiscal Accounting Services	50125	9.50	10.50	11.50
Commissioner of the Revenue	50126	15.00	15.00	15.50
Treasurer	50127	12.00	12.00	12.00
Real Estate Assessment	50128	7.00	7.00	7.00
Central Purchasing	50129	5.00	5.00	5.00
Planning	50811	5.50	4.50	4.50
Office of Economic Development	50920	3.25	3.25	3.25
Library Services	60731	32.50	32.50	32.50
General Services Administration	70119	2.00	2.00	2.00
Engineering & Facility Maintenance	70431	23.00	20.00	19.00
Telecommunications	70433	1.00	1.00	1.00
Grounds Maintenance & Construction	70434	29.00	33.00	33.00

Summary of Total Entity Positions

		<u>Prior FY2004</u>	<u>Current FY2005</u>	<u>Budget FY2006</u>
General Fund, continued				
Community Services Administration	81119	3.00	3.00	3.00
Special Programs	81538	4.00	5.00	5.00
Housing - Administration	81547	2.00	2.00	2.00
Housing - Rental Assistance	81548	3.00	2.00	2.00
Housing - Rehabilitation	81549	2.00	2.00	2.00
Parks & Recreation	81712	12.00	11.00	11.00
Parks & Recreation - Tourism and Events	81713	-	1.00	1.00
Subtotal - General Fund	Fund 10	<u>527.30</u>	<u>546.05</u>	<u>556.55</u>
Special Revenue Funds				
Social Services Fund	Fund 13	51.50	53.00	54.60
Children's Services Fund	Fund 51	<u>26.60</u>	<u>24.60</u>	<u>24.60</u>
Subtotal - Special Revenue Funds		<u>78.10</u>	<u>77.60</u>	<u>79.20</u>
Capital Projects Funds				
Yorktown Capital Improvements Fund	Fund 78	-	1.00	1.00
County Capital Fund	Fund 79	<u>1.00</u>	<u>-</u>	<u>-</u>
Subtotal - Capital Projects Funds		<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Internal Service Fund				
Vehicle Maintenance Fund	Fund 12	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>
Enterprise Funds				
Solid Waste Management Fund	Fund 21	11.20	12.20	12.70
Water Utility Fund	Fund 24	1.50	1.50	1.50
Sewer Utility Fund	Fund 25	43.25	45.75	46.25
Water and Sewer Extension Fund	Fund 74	4.00	7.00	7.00
Riverwalk/Yorktown Operations Fund	Fund 28	<u>-</u>	<u>-</u>	<u>1.00</u>
Subtotal - Enterprise Funds		<u>59.95</u>	<u>66.45</u>	<u>68.45</u>
School Funds				
School Operating Fund	Fund 50	1,621.77	1,666.77	1,717.27
School Construction Fund	Fund 70	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Subtotal - School Funds		<u>1,622.77</u>	<u>1,667.77</u>	<u>1,718.27</u>
Total Entity		<u>2,299.12</u>	<u>2,368.87</u>	<u>2,433.47</u>
Total County (Less School Division)		<u>676.35</u>	<u>701.10</u>	<u>715.20</u>
Total County (Less School Division and Social Services)		<u>624.85</u>	<u>648.10</u>	<u>660.60</u>
Summary of New Positions				
General Fund				11.50
Social Services Fund				1.60
Riverwalk/Yorktown Operations Fund				<u>1.00</u>
Total Change from FY2005 to FY2006				<u>14.10</u>

SCHEDULE OF DEBT OBLIGATIONS

				2006			
						Other	Total
						Debt Service	Requirements
						Expenditures/	
						Expenses	
<u>Debt Service Funds</u>	<u>Maturity</u>	<u>Original Issue</u>	<u>Outstanding 7/1/2005</u>	<u>Principal</u>	<u>Interest</u>		
<u>General Obligation Bonds</u>							
1994 VPSA Refinancing School Bonds	07/15/2005	\$ 25,000,000	\$ 1,195,000	\$ 1,195,000	\$ 33,460	\$ -	\$ 1,228,460
1993 Fire & Rescue Refunding Bonds	07/01/2007	1,945,000	435,000	150,000	16,515	500	167,015
1993 VPSA Refinancing Bonds	12/15/2009	8,570,000	1,670,000	485,000	104,156	1,000	590,156
1993 VPSA School Bonds	12/15/2013	4,500,000	1,050,000	215,000	46,232	1,000	262,232
2002 Refunding School Bonds	07/15/2014	15,005,000	14,885,000	45,000	742,675	2,500	790,175
1997 VPSA School Bonds	07/15/2017	15,000,000	11,450,000	630,000	581,402	1,000	1,212,402
2003 VPSA School Bonds	07/15/2022	7,715,000	7,210,000	265,000	332,953	3,100	601,053
2004 VPSA School Bonds	07/15/2023	3,875,000	3,760,000	120,000	188,975	4,000	312,975
2005 VPSA School Bonds	Note 1	16,000,000	-	635,000	-	374,247	1,009,247
2006 Stormwater Bonds	Note 2	4,800,000	-	-	-	-	-
		<u>102,410,000</u>	<u>41,655,000</u>	<u>3,740,000</u>	<u>2,046,368</u>	<u>387,347</u>	<u>6,173,715</u>
<u>Literary Loans</u>							
1986 New Horizon	09/01/2006	200,000	20,000	10,000	800	-	10,800
1988 Mt Vernon	04/01/2008	1,000,000	150,000	50,000	4,500	-	54,500
1991 Magruder Elementary	07/15/2011	2,000,000	700,000	100,000	28,000	-	128,000
		<u>3,200,000</u>	<u>870,000</u>	<u>160,000</u>	<u>33,300</u>	<u>-</u>	<u>193,300</u>
<u>Capital Leases</u>							
2004 Enhanced 911 System	12/31/2011	<u>2,232,075</u>	<u>2,232,075</u>	<u>237,796</u>	<u>81,072</u>	<u>195,398</u>	<u>514,266</u>
<u>Lease Revenue Bonds</u>							
2002 COPs Revenue Refunding	03/01/2012	3,385,000	2,415,000	350,000	90,167	2,500	442,667
2003 Lease Revenue	06/15/2023	<u>17,380,000</u>	<u>16,365,000</u>	<u>690,000</u>	<u>602,988</u>	<u>7,012</u>	<u>1,300,000</u>
		<u>20,765,000</u>	<u>18,780,000</u>	<u>1,040,000</u>	<u>693,155</u>	<u>9,512</u>	<u>1,742,667</u>
<u>Note Payable</u>							
1999 VRS Note Payable	01/29/2014	<u>3,532,077</u>	<u>2,553,797</u>	<u>208,587</u>	<u>184,942</u>	<u>-</u>	<u>393,529</u>
<u>Enterprise Funds</u>							
<u>Capital Leases</u>							
2003 Refinance Capital Lease VPPSA	04/01/2012	<u>1,545,000</u>	<u>1,205,000</u>	<u>150,050</u>	<u>49,060</u>	<u>1,555</u>	<u>200,665</u>
<u>Revenue Bonds</u>							
1999 Sewer Revenue Bonds	07/01/2029	9,400,000	8,605,000	185,000	487,522	2,500	675,022
1992 Lackey Revenue Bonds	05/14/2032	<u>600,000</u>	<u>521,722</u>	<u>9,455</u>	<u>25,969</u>	<u>-</u>	<u>35,424</u>
		<u>10,000,000</u>	<u>9,126,722</u>	<u>194,455</u>	<u>513,491</u>	<u>2,500</u>	<u>710,446</u>
Total All Issues		<u>\$143,684,152</u>	<u>\$ 76,422,594</u>	<u>\$ 5,730,888</u>	<u>\$ 3,601,388</u>	<u>\$ 596,312</u>	<u>\$ 9,928,588</u>

Note 1 - The County is anticipating a borrowing for the renovations at York High School and the School Board Office. The issuance will be scheduled to allow for a debt payment of principal in FY2006. The maturity date will be determined after the actual issuance of the debt.

Note 2 - The County is anticipating a borrowing for major stormwater (drainage) projects. The issuance will be scheduled to allow for payments to begin in FY2007. The maturity date will be determined after the actual issuance of the debt.